

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application.

**Listing of Claims:**

1. (Cancelled).
2. (Cancelled).
3. (Currently Amended) A die set used in a method for manufacturing a hollow rack shaft, said method comprising;  
a first step for forming a substantially flat and rectangular plate workpiece into a gutter-like shaped ~~workpiece~~; workpiece, said gutter-like shaped workpiece ~~[[has]]~~ having a flat bottom portion, a pair of semi-circular bottom ~~portion~~ portions extending from each longitudinal side of said flat bottom portion, and a pair of leg-like side ~~[[wall]]~~ walls extending upwardly in parallel from each lateral side of said flat bottom portion and said semi-circular portions;  
a second step for forming a row of rack teeth on said flat bottom portion of said gutter-shaped workpiece; and  
a third step for forming said workpiece into a hollow shape by bending said leg-like side walls by butting edges of said walls to each other;  
~~wherein~~, wherein a die set used in said second step provides a complementary surface to said semi-circular bottom portion and a pressing surface of ~~said die set~~ a pair of dies is inclined in a longitudinal direction of said workpiece relative to a pressing surface of a second pair of dies used in said first step so as to cancel elastic recovering of said workpiece when said workpiece is removed from said die set.
4. (Currently Amended) A die set used in a method for manufacturing a hollow rack shaft, said method comprising;

a first step for forming a substantially flat and rectangular plate workpiece into a gutter-like shaped ~~workpiece~~; workpiece, said gutter-like shaped workpiece ~~[[has]]~~ having a flat bottom portion, a pair of semi-circular bottom ~~portion~~ portions extending from each longitudinal side of said flat bottom portion, and a pair of leg-like side ~~[[wall]]~~ walls extending upwardly in parallel from each lateral side of said flat bottom portion and said semi-circular portions;

a second step for forming a row of rack teeth on said flat bottom portion of said gutter-shaped workpiece; and

a third step for forming said workpiece into a hollow shape by bending said leg-like side walls by butting edges of said walls to each other;

wherein a die set used in said second step provides a complementary surface to a row of rack teeth formed on said flat bottom portion and said ~~surface previously provides a shape to cancel~~ die set includes a first pair of dies and a second pair of dies having a difference in pressing angle suitable to cancel longitudinal elastic recovering of said workpiece when said workpiece is removed from said die set.

5.-14. (Cancelled).